

GOVERNMENT OF TELANGANA

ABSTRACT

Revenue Department - The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Extension of due date for quarterly furnishing of **Form GSTR-1** for tax payers with aggregate turnover up to 1.5 crores – Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms No.80

Dated:18.7.2019

Read the following:-

1. G.O.Ms No. 294, Revenue (CT-II) Department, Dated 20.12.2017.
2. G.O.Ms No. 19, Revenue (CT-II) Department, Dated 22.1.2018.
3. G.O.Ms No. 54, Revenue (CT-II) Department, Dated 1.5.2019.
4. From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/157/2017-I, Dated 17.6.2019

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dated:18.7.2019.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), (hereafter in this notification referred to as the said Act), and in supersession of –

- (i) Notification No. 57/2017 – Central Tax dated 15th November, 2017, issued vide G.O.Ms No. 294, Revenue (CT-II) Department, Dt. 20-12-2017;
- (ii) Notification No. 17/2018 – Central Tax dated 28th March, 2018 issued vide G.O.Ms No. 89, Revenue (CT-II) Department, Dt. 01-05-2018; and
- (iii) Notification No. 33/2018 – Central Tax dated 10th August, 2018 issued vide G.O.Ms No. 54, Revenue (CT-II) Department, Dt. 01-05-2019.

except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Telangana Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl.No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st October, 2018
2	October - December, 2017	31 st October, 2018
3	January - March, 2018	31 st October, 2018
4	April - June, 2018	31 st October, 2018
5	July - September, 2018	31 st October, 2018
6	October - December, 2018	31 st January, 2019
7	January - March, 2019	30 th April, 2019

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Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by-
(i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification issued vide G.O.Ms No. 186, Revenue (CT-II) Department, Dt. 05-09-2018, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

4. These orders are deemed to have issued with effect from 10.9.2018.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Law (TLSP) Department

The PS to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government,
Revenue (CT & Ex) Department

Sf /Sc.

//FORWARDED:: BY ORDER//

SECTION OFFICER.